

# U.S. Census Bureau

## Federal, State, and Local Governments

### Government Finance and Employment Classification Manual

#### Chapter 7 - Revenue

## CHAPTER 7. REVENUE

### *Contents and Abstract:*

#### [7.1 Revenue Definition](#)

##### [7.11 Refunds and Correcting Transactions](#)

#### [7.2 General Revenue](#)

##### [7.21 Taxes \(and the Visibility Test\)](#)

##### [7.22 Intergovernmental Revenue](#)

##### [7.23 Current Charges](#)

##### [7.24 Miscellaneous General Revenue](#)

#### [7.3 Liquor Store Revenue](#)

#### [7.4 Utility Revenue](#)

##### [7.41 Intergovernmental Revenue Codes for Utilities](#)

#### [7.5 Insurance Trust Revenue](#)

### *Description Sheets:*

#### *Descriptions of Tax Categories*

#### *Descriptions of Intergovernmental Revenue Categories*

#### *Descriptions of Current Charges Categories*

#### *Descriptions of Miscellaneous General Revenue Categories*

#### *Descriptions of Liquor Store and Utility Revenue Categories*

#### *Descriptions of Insurance Trust Revenue Categories*

*This chapter explores the various types of revenue sources available to governments and how they are classified for Census Bureau purposes.*

## 7.1 Revenue Definition

Revenue includes all amounts of money received by a government from external sources during its fiscal year (i.e., those originating "outside the government"), net of refunds and other correcting transactions, other than issuance of debt, sale of investments, and agency or private trust transactions. Under this definition, revenue excludes amounts transferred from other funds or agencies of the same government.

Revenue comprises amounts received by all agencies, boards, commissions, or other organizations categorized as dependent on the government concerned (see Chapter 3). Stated in terms of the accounting procedures from which these data originate, revenue covers receipts from all accounting funds of a government, other than intragovernmental service (revolving), agency, and private trust funds.

Revenue of business-type activities of governments (utilities and other commercial or auxiliary enterprises) is reported on a gross basis. That is, related expenditures are not deducted from their revenues to derive net revenue amounts (see [Note 1](#)).

The following types of receipts are excluded from revenue:

- Taxes and other amounts paid under protest and held in suspense accounts subject to possible refund. Such amounts are not reported as revenue unless and until the protest is decided in the government's favor (see Section 6.71 on Suspense Transactions).
- Proceeds from borrowing, whether short- or long-term, except contingent loans and advances which are reported as intergovernmental revenues (see Section 6.41).
- Recoveries or refunds of amounts spent in the same fiscal year, which are deducted from expenditures (see Section 6.54).
- Proceeds from the sale of investments and the repayment of loans, except for contingent loans as mentioned above. Any recorded profit or loss from the sale of investments, however, is reported as revenue or expenditure, based on the situation.
- Transfers from agencies or funds of the same government (see Section 6.6).
- Agency or private trust transactions, where the government is acting on behalf of others (see Section 6.5).
- Noncash transactions, such as receipt of technical services, commodities, property, noncash gifts or bequests, and other "receipts-in-kind."

Government revenues are categorized according to the nature of their source. All revenue falls into one of the four sectors of government described in Chapter 3.

## 7.11 Refunds and Correcting Transactions

Revenue data are adjusted for refunds and other correcting transactions. The rules for refunds of taxes are different than those for other revenues. See Section 6.54 for details.

## 7.2 General Revenue

General revenue comprises all revenue except that classified as liquor store, utility, or insurance trust revenue. Generally, the basis for this distinction is not the fund or administrative unit established to account for and control a particular activity, but rather the nature of the revenue source involved.

Within general revenue are four main categories: taxes, intergovernmental revenue, current charges, and miscellaneous general revenue. Each is described in detail below.

### 7.21 Taxes (and the Visibility Test)

Taxes are compulsory contributions exacted by a government for public purposes, other than for employee and employer assessments and contributions to finance retirement and social insurance trust systems and for special assessments to pay capital improvements. Tax revenue comprises gross amounts collected (including interest and penalties) minus amounts paid under protest and amounts refunded during the same period. It consists of all taxes imposed by a government whether the government collects the taxes itself or relies on another government to act as its collection agent (see below).

*The visibility test.* One important feature of tax revenue is the need to pass a "visibility test." That is, the tax levy must be visible to the taxpayer as being a tax and not buried under the guise of another revenue. Take, for instance, a tax on utility services provided by the government levying the tax. If the utility bill does not itemize the tax but incorporates it into its user charge rate (therefore being invisible to the customer as a tax), then that so-called "tax" is reported as a utility revenue for Census Bureau purposes.

*Assignment of tax revenue.* The classification of tax revenue sometimes gives rise to the issue of which government should be credited with the tax. This situation occurs whenever one government collects taxes imposed by another.

In determining the assignment of taxes, the Bureau gives primary consideration to the government that actually imposes the tax and usually credits that government with the tax collection. The government imposing a tax is the jurisdiction whose governing body adopts the legislation or ordinance specifying the type of tax, scope, and rate and requiring its payment. Generally, if another government collects a tax for the levying unit, then that government is considered to be acting as a collecting agent and is credited only with any amount it retains as reimbursement for administration or other costs. These guidelines apply to all taxes, whether levied under general municipal powers, charter powers, or specific state legislative authority.

A locally-imposed tax whose ordinance or statutory authorization specifies a distribution of funds to other jurisdictions (either mandatory or optional) is credited to the imposing government; payments to the other units are treated as intergovernmental transfers. Taxes adopted by a government in response to requests from other jurisdictions who may then share in the proceeds also are credited to the imposing government, the distribution being treated as intergovernmental transfers.

State government provisions also affect the assignment and classification of local taxes. A state-mandated tax required to be levied

by a local government is credited to the local government imposing the tax. Similarly, that portion of a state-enacted tax which is locally collected and retained is credited as a tax of the collecting agency; if there is a mandatory distribution to other local governments of the taxes collected, each of the participating governments is credited with the amounts received as tax revenue. On the other hand, if there is a voluntary sharing of funds, these transactions are classified as intergovernmental transfers. State or local government legislation which provides that the imposing government waive credit for part or all of the amounts transferred to other jurisdictions does not alter these guidelines.

The examples below illustrate the various types of arrangements and how they are handled in this classification scheme:

- For a state government, local collection of state-imposed taxes is classified as state tax revenue\*.
- State government distribution of its tax proceeds to local governments (e.g., on a formula basis) is treated as intergovernmental expenditure of the state and as intergovernmental revenue of the local governments. This is true even for amounts designated as the "local share" of state-imposed taxes so long as the tax proceeds are collected by the state or transferred to the state by local government collection agents before their distribution.
- On the other hand, if the state collects a tax imposed by local governments, the collection and distribution to the imposing local governments is treated as an agency transaction; that is, the receipts are reported entirely as tax revenue of the local governments and not as either a state tax or state intergovernmental expenditure\*.
- Proceeds from taxes imposed by one local government but collected for it by another are reported as tax revenue of the imposing government, not the collecting one\*.
- In some cases a state government mandates that a specific tax be imposed by local governments, sets a tax rate, and mandates how the proceeds from the tax are to be redistributed locally. Such tax revenue is classified as a state tax with subsequent intergovernmental payments to the local governments receiving the revenue. This type of situation occurs where a state mandates countywide levies for local schools, for example. The proceeds are redistributed to local schools in a manner designed to equalize educational spending, but without regard to the county wherein the tax is originally collected.

\* Monies retained as a collection fee, however, are reported as tax revenue of the collecting government.

*Refunds of taxes.* Refunds for taxes originally paid in either the current or prior fiscal years are deducted from gross collections in the same year refunded. Discounts to taxpayers for prompt payment or for collecting consumer taxes also are deducted from gross tax revenue. The cost of collecting and administering taxes, however, is reported as an expenditure (for *Financial Administration*, code 23), not as an offset to taxes.

*Taxes on government utilities.* Taxes are often imposed on publicly-owned utilities as on private ones. These amounts are reported as tax revenue for Census Bureau purposes. Payments-in-lieu-of-taxes from a utility operated by another government, however, are treated as intergovernmental revenue. (Payments-in-lieu-of-taxes from a private utility are reported under *Miscellaneous General Revenue*, NEC, code U99.) Both taxes and payments-in-lieu-of-taxes received by a government from a utility which it operates are treated as an interfund transfer and are not reported as either revenue or utility expenditure.

Taxes are classified according to the type of tax imposed. Unlike most other finance statistics, they are not categorized along any functional lines.

## 7.22 Intergovernmental Revenue

Intergovernmental revenue comprises monies from other governments, including grants, shared taxes, and contingent loans and advances for support of particular functions or for general financial support; any significant and identifiable amounts received as reimbursement for performance of governmental services for other governments; and any other form of revenue representing the sharing by other governments in the financing of activities administered by the receiving government. All intergovernmental revenue is reported in the general government sector, even if it is used to support activities in other sectors (such as utilities).

Intergovernmental revenue excludes amounts received from the sale of property, commodities, and utility services to other governments (which are reported in different revenue categories). It also excludes amounts received from other governments as the employer share or for support of public employee retirement or other insurance trust funds of the recipient government, which are treated as insurance trust revenue (see Section 6.45).

Intergovernmental revenue is classified by function and by the level of government where it originated (i.e., Federal, state, or local). The transfer of Federal aid through the state government is reported as intergovernmental revenue from the state at the local level.

## 7.23 Current Charges

This category comprises charges imposed for providing current services or for the sale of products in connection with general government activities. Amounts designated as current charges are reported on a gross basis without offsetting the cost to produce or

buy the commodities or services sold. Utility service charges are excluded here and reported under *Utility Revenue*.

For the Federal Government, this category included revenue from premiums related to non-social insurance programs such as crop and farm mortgage insurance, home mortgage insurance, and the like.

## 7.24 Miscellaneous General Revenue

This category comprises all other general revenue of governments from their own sources (i.e., other than liquor store, utility, and insurance trust revenue).

A classification change effective with 1987-88 data had a major effect on this category. Interest revenue necessary to pay the interest expenditure on all public debt for private purposes is now reported under *Interest Earnings*, code U20. Previously, this treatment was limited to mortgage revenue bonded debt and was classified under *Rents*, code U40.

## 7.3 Liquor Store Revenue

Liquor store revenue comprises only receipts from sales and associated services or products of liquor stores owned and operated by state and local governments. It excludes any application of general revenue for liquor store operations as well as receipts from licenses or other liquor taxes collected by liquor stores or systems (including general sales tax collections). All taxes collected through liquor store operations are classified as tax revenue.

## 7.4 Utility Revenue

Utility revenue comprises receipts from sales and directly related services and by-products of the four types of state and local government utilities recognized by the Census Bureau: water supply, electric power, gas supply, and public mass transit systems. Utility revenue is reported on a gross amount without deducting its related expenditures.

Utility revenue excludes any identifiable amounts received from sales to the parent government. Assessments or contributions of utility employees that are received by public employee retirement systems are classified as insurance trust revenue.

Utility revenue also does not reflect any application of general revenue to utility purposes nor does it include any of the following receipts even when received by utility agencies or funds: interest on investments; rents from leases and other earnings from nonoperating property; grants, shared taxes, or any other form of intergovernmental aid (not to be confused with sales to other governments as customers); taxes imposed by public utilities; and special assessments for utility capital improvements. These are classified in other revenue categories.

Utility revenue includes contributions from other governments for construction of a joint utility project ("payments-in-aid of construction") or for debt service of a utility consortium IF the contributions are treated as part of the utility's basic rate structure. (These situations generally arise when a government's electric power utility is a major provider of electricity to other utilities who redistribute it to the ultimate consumers.) If not, then the revenue is reported under intergovernmental revenue.

Utility revenue is categorized according to the type of utility involved.

### 7.41 Intergovernmental Revenue Codes for Utilities

Effective with fiscal year 1987-88 data, the Bureau created intergovernmental revenue codes for utilities. Despite the fact that these categories possess utility function codes (B91, C92, D93, etc.), they are classified as general revenues. Note that these categories are used to record intergovernmental transactions that were being reported previously under other intergovernmental revenue codes (i.e., B47, B89, C47, C89, D47, or D89).

Sale of utility services or commodities to other governments continues to be recorded as a utility revenue (i.e., A91, A92, A93, or A94).

## 7.5 Insurance Trust Revenue

Insurance trust revenue consists of contributions distinctively imposed for the support of public employee retirement and social insurance systems plus net earnings on their investment assets. Insurance trust revenue excludes (as interfund transfers) contributions from the government which administers the system, whether they are paid on behalf of its employees covered by the plan or for supplemental support (see [Note 2](#)). Also excluded from insurance trust revenue and classified as general revenue are tax receipts credited directly to insurance trust funds and intergovernmental aid, such as grants and shared taxes for support of insurance trust activities (see [Note 3](#)). Excluded entirely as revenue (insurance trust or general) are proceeds from borrowing for insurance

trust purposes.

Insurance trust revenue is classified according to the major types of insurance trust systems recognized by the Census Bureau and by type of receipt (contribution or investment earnings).

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1. Exception is **Net Lottery Revenue** (code U95), for which the costs of prizes are deducted from gross receipts. See Section 12.2 for details. [citation](#).
  2. Such contributions by the administering government, however, are recorded under special exhibit codes and included in insurance trust revenue when data are published solely for insurance trust systems. See Chapter 11 for more information on these exhibit codes. [citation](#).
  3. On the other hand, funds from other governments which represent the latter's employer share of contributions to an insurance trust system to which their employees are members are classified as insurance trust revenue. [citation](#).

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# U.S. Census Bureau

## Federal, State, and Local Governments

### Government Finance and Employment Classification Manual

#### Description of Tax Categories

*Compulsory contributions exacted by a government for public purposes, other than from special assessments for capital improvements and from employee and employer contributions or "taxes" for retirement and social insurance systems.*

*Comprises amounts received (including interest and penalties) from taxes (1) imposed by a government and collected by that government or (2) collected on its behalf by another government serving as its agent.*

*Excludes protested amounts and discounts; special assessments for property improvements (use code U01); compulsory contributions to social insurance systems even if labeled a tax--e.g., Federal Social Security tax, unemployment insurance and workers' compensation payroll taxes, etc. (report at appropriate Insurance Trust Revenue code); taxes collected by a government as an agent for another government which actually imposed the tax (agency transaction) except amounts retained as a fee or shared tax.*

*Refunds of taxes paid are deducted from gross tax receipts even if they were reported as tax revenue in a prior fiscal year.*

*See Section 7.21 for more detailed background information on tax revenue.*

## CATEGORY: Property Taxes

*Taxes imposed on ownership of property and measured by its value.*

### Code: T01

### ITEM: Property Taxes

#### Includes:

General property taxes, relating to property as a whole, taxed at a single rate or at classified rates according to the class of property. Property refers to real property (e.g., land and structures) as well as personal property; personal property can be either tangible (e.g., automobiles and boats) or intangible (e.g., bank accounts and stocks and bonds).

Special property taxes, levied on selected types of property (e.g., oil and gas properties, house trailers, motor vehicles, and intangibles) and subject to rates not directly related to general property tax rates.

Taxes based on income produced by property as a measure of its value on the assessment date.

Penalties and interest on delinquent property taxes; proceeds of tax sales and tax redemptions, up to the amount of taxes due plus penalties and interest (report any excess receipts as follows: report amounts retained by the taxing government at *Miscellaneous General Revenue, NEC*, code U99, and exclude any amounts held for or returned to original property owner(s)).

For governments collecting taxes as agents for another, includes any commissions, fees, or other items representing collection expenses retained from tax proceeds.

#### Excludes:

Discounts to taxpayers for prompt payment of their tax bill.

Taxes or other charges on property measured by any basis other than its value, such as area, front frontage, and benefits from public improvements, or other "special assessments" (use code U01) as well as such measures as corporate stock, bank deposits, or "per head" taxes (see description under *License Taxes*).

Taxes measured by taxpayer's income from intangible property (report at *Individual Income Taxes*, code T40).

Taxes paid in protest and held by government in a suspense fund (report as property tax revenue if dispute is settled in government's favor; do not report as tax revenue any amounts returned to taxpayer). See Section 6.71.

Taxes from utility owned by the taxing government (nonrevenues).

Payments-in-lieu-of-taxes (if paid by another government, report at *Intergovernmental Revenue*; if paid by a private organization, use code U99; and if paid by another agency or utility of the same government, exclude entirely from revenue).

## CATEGORY: Sales and Gross Receipts Taxes

*Taxes on goods and services, measured on the basis of the volume or value of their transfer, upon gross receipts or gross income therefrom, or as an amount per unit sold (gallon, package, etc.); and related taxes based upon use, storage, production, importation, or consumption of goods and services. Includes licenses levied at more than minor rates.*

*Excludes dealer discounts or "commissions" allowed to merchants for collecting taxes; taxes on the severance of natural resources, measured by value or quantity severed (report at *Severance Taxes*, code T53), except when imposed as a part of and at the same rate as general sales or gross receipts taxes.*

### Code: T08                      ITEM: Federal Customs Duties

Includes:                      Taxes levied on the importation or exportation of goods and services.

### Code: T09                      ITEM: General Sales and Gross Receipts Taxes

Includes:                      Taxes applicable with only specified exceptions (e.g., food and prescribed medicines) to sales of all types of goods and services or to all gross receipts, whether at a single rate or at classified rates; and sales use taxes.

Excludes:                      Taxes imposed distinctively on sales of or gross receipts from selected commodities, services, or businesses (report at *Selective Sales and Gross Receipts Taxes*, codes T10-T19).

## SUB-CATEGORY: Selective Sales and Gross Receipts Taxes

*Taxes imposed on the sale of particular commodities or services or on gross receipts of particular businesses separately and apart from General Sales or Gross Receipts Taxes; and licenses measured by sales or gross receipts and producing more than minor amounts of revenue.*

*Excludes license fees for commodity inspections at a rate per unit of commodity inspected that produces only minor revenue (report at *License Taxes*, codes T20-T29).*

**Code: T10**

**ITEM: Alcoholic Beverages**

Includes: Taxes on sale of alcoholic beverages, whether collected through government-operated liquor stores or through private outlets.

**Code: T11**

**ITEM: Amusements**

Includes: Taxes on admission tickets or admission charges and on gross receipts of all or specified types of amusement businesses.

**Code: T12**

**ITEM: Insurance Premiums**

Includes: Taxes imposed distinctively on insurance companies and measured by gross premiums or adjusted gross premiums.

**Code: T13**

**ITEM: Motor Fuels**

Includes: Taxes on gasoline, diesel oil, aviation fuel, "gasohol", and any other fuels used in motor vehicles or aircraft.

Excludes: Taxes on sale of fuels other than motor fuels--e.g., for heating, lighting, cooking, etc. (report at *Other Selective Sales Taxes*, code T19); and refunds of fuel taxes (deduct from gross tax proceeds).

**Code: T14**

**ITEM: Pari-mutuels**

Includes: Taxes measured by amounts wagered or bet on horse-racing, dog racing, jai-lai, etc., including "breakage" collected by the government.

Excludes: Race track licenses not based on amounts wagered (report at *Amusement License Taxes*, code T21); sales taxes on race track admissions (use code T11).

**Code: T15**

**ITEM: Public Utilities**

Includes: Taxes imposed distinctively on public utilities, both privately- and publicly-owned, such as public passenger and freight transportation companies, telephone, telegraph, and light and power, and others; and measured by gross receipts, gross earnings, or units of service sold, either as a direct tax on consumers or as a percentage of gross receipts of utility.

Excludes: Payments-in-lieu-of-taxes from utilities operated by other governments (report at *Intergovernmental Revenue*); any tax or payment-in-lieu-of-taxes imposed on a government's own utility gross receipts (interfund transfer); taxes levied on such companies on any other basis (report at appropriate tax related to the type of measurement concerned).



**Notes:** Report here taxes imposed by a government on its own utility if they are billed directly to consumers on a percentage or flat rate base and are clearly visible to the consumer as a tax separate from the utility charges. Do not include taxes on the gross receipts of its own utilities.

**Code: T16** **ITEM: Tobacco Products**

**Includes:** Taxes on tobacco products and synthetic cigars and cigarettes, including related products like cigarette tubes and paper.

**Code: T19** **ITEM: Other Selective Sales and Gross Receipts Taxes**

**Includes:** Taxes on specific commodities, businesses, or services not reported separately above (e.g., on contractors, lodging, lubricating oil, fuels other than motor fuel, motor vehicles, meals, soft drinks, margarine, etc.).

## **CATEGORY: License Taxes**

*Taxes exacted (either for revenue raising or for regulation) as a condition to the exercise of a business or nonbusiness privilege. Can be levied at a flat rate or by such bases as capital stock or surplus, number of business units, or capacity. Generally, includes taxes on property levied on some basis other than assessed value (e.g., on corporate stock or bank deposits). Also includes "fees" related to licensing activities as well as license taxes producing substantial revenues.*

*Excludes taxes measured directly by transactions, by gross or net income and receipts, or by value of property, except those with only minor rates (report at appropriate tax code related to the type of measurement concerned).*

**Code: T20** **ITEM: Alcoholic Beverages**

**Includes:** Licenses for manufacturing, importing, wholesaling, and retailing of alcoholic beverages.

**Excludes:** Taxes based on volume or value of transactions (report at *Alcoholic Beverage Sales Taxes*, code T10) or on assessed value of property (report at *Property Taxes*, code T01); and Federal customs duties on alcoholic beverage imports (use code T08).

**Code: T21** **ITEM: Amusements**

**Includes:** Licenses on amusement businesses generally and on specific types of amusement enterprises or devices (e.g., race tracks, movie theaters, athletic events, pinball and video game machines, etc.).

**Excludes:** "Licenses" based on value or number of admissions (report at *Amusements Sales Taxes*, code T11), on amount of wagers (report at *Pari-mutuels Sales Taxes*, code T14), or on gross or net income and receipts (use code T11).

**Code: T22** **ITEM: Corporations in General**

**Includes:** Franchise license taxes; organization, filing and entrance fees; taxes on property measured by amount of corporate stock, debt, or other basis besides assessed value of property; and other licenses applicable with few, specified exceptions to all corporations.

**Excludes:** Taxes on corporations based on value of property (use code T01), on net income (report at *Corporation Net Income Taxes*, code T41), or on gross receipts from sales, other than at minor rates (use code T09); and taxes distinctively imposed on particular kinds of businesses, such as public utilities, insurance companies, etc. (report at appropriate *Selective Sales Tax*, codes T10-T19).

**Code: T23** **ITEM: Hunting and Fishing**

**Includes:** Licenses for commercial and noncommercial hunting and fishing; and shipping permits.

**Code: T24** **ITEM: Motor Vehicles**

**Includes:** Licenses imposed on owners or operators of motor vehicles for the right to use public highways, such as fees for title registration, license plates, vehicle inspection, vehicle mileage and weight taxes on motor carriers, highway use taxes, and off-highway fees.

**Excludes:** Personal property taxes on motor vehicles (use code T01); sales or gross receipts taxes on the sale of motor vehicles (use code T09); taxes on motor carriers based on assessed value of property (use code T01), gross receipts (use code T09), net income (use code T41); and other taxes on the business of motor transport (use code T28).

**Code: T25** **ITEM: Motor Vehicle Operators**

**Includes:** Licenses for the privilege of driving motor vehicles, both commercial and private.

**Code: T27** **ITEM: Public Utilities**

**Includes:** Licenses distinctively imposed on public utilities, whether privately- or publicly-owned, such as passenger and freight transportation companies; telephone, telegraph, and light and power companies; and others.

**Excludes:** Taxes measured by gross or net income, units of service sold, value of property (report previous items at appropriate tax code related to the type of measurement concerned); and payments-in-lieu-of-taxes received from other government-owned utilities (report at *Intergovernmental Revenue*).

**Code: T28** **ITEM: Occupation and Businesses, NEC**

**Includes:** Licenses (including examination and inspection fees) required of persons engaged in particular professions, trades, or occupations; taxes on insurance companies based on value of their policies; such taxes on businesses not elsewhere classified; and charges or fees relating to the inspection and marketing of commodities (e.g., seed, feed, fertilizer, gasoline, oil, citrus fruit, etc.).

**Code: T29** **ITEM: Other License Taxes**

**Includes:** Licenses not listed separately above (e.g., animal licenses including "per head" levies on livestock, health permits, marriage licenses, building and equipment permits, individual permits to purchase liquor, registration fees on aircraft and pleasure boats, and other nonbusiness privileges).

**CATEGORY: Income Taxes**

*Taxes levied on the gross income of individuals or on the net income of corporations and businesses (i.e., after allowable deductions).*

*Deduct refunds of taxes from gross collections even if they were recorded as tax revenue in a previous fiscal year.*

<b>Code: T40</b>	<b>ITEM: Individual Income Taxes</b>
Includes:	Taxes on individuals measured by net income and taxes on special types of income (e.g., interest, dividends, income from intangible property, etc.).
Excludes:	Taxes using income from intangible property as a measure of its value as of assessment date (report at <i>Property Taxes</i> , code T01); income taxes on unincorporated businesses (report at <i>Corporation Net Income</i> , code T41); payroll taxes to finance insurance trusts programs, such as Social Security taxes (report at appropriate <i>Insurance Trust Revenue</i> code); and city gross earnings taxes (report at <i>Taxes, NEC</i> , code T99).
Notes:	Includes combined individual and corporation income taxes where proceeds cannot be separated.

<b>Code: T41</b>	<b>ITEM: Corporation Net Income Taxes</b>
Includes:	Taxes on corporations and unincorporated businesses (when taxed separately from individual income), measured by net income, whether on corporations in general or on specific kinds of corporations, such as financial institutions.
Excludes:	Income taxes on gross income or receipts of corporations (report at <i>Sales and Gross Receipts Taxes</i> , codes T09-T19); and combined corporation and individual income taxes not separable by type (use code T40).
Notes:	Although such taxes may be called "license" or "franchise" taxes, they are classified here if measured by net income.

**CATEGORY: Other Taxes**

<b>Code: T50</b>	<b>ITEM: Death and Gift Taxes</b>
Includes:	Taxes imposed on the transfer of property at death, in contemplation of death, or as a gift (e.g., inheritance and estate taxes).
<b>Code: T51</b>	<b>ITEM: Documentary and Stock Transfer Taxes</b>
Includes:	Taxes on the recording, registration, and transfer of documents, such as mortgages, deeds, and securities.
Excludes:	Taxes on recording or transfer of motor vehicle titles (report at <i>Motor Vehicle Licenses</i> , code T24).
<b>Code: T53</b>	<b>ITEM: Severance Taxes</b>

**Includes:** Taxes imposed distinctively on removal (severance) of natural resources (e.g., oil, gas, coal, other minerals, timber, fish, etc.) from land or water and measured by the value or quantity of products removed or sold.

**Code: T99** **ITEM: Taxes, NEC**

**Includes:** Taxes not listed separately or provided for in categories above, such as taxes on land at a specified rate per acre (rather than on assessed value).

### DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION\*

		General Purpose Governments					
CODE	TYPE OF TAX	Federal	State	DC	Large city-county	Other local	Special District
T01	Property Taxes	N	Y	Y	Y	Y	Y
---Sales and Gross Receipts Taxes:							
T08	Federal Customs Duties	Y	N	N	N	N	N
T09	General Sales and Gross Receipts Taxes	N	Y	Y	Y	Y	Y
---Selective Sales Taxes:							
T10	Alcoholic Beverages	Y	Y	Y	Y	Y	Y
T11	Amusements	N	Y	Y	N	N	N
T12	Insurance Premiums	N	Y	Y	N	N	N
T13	Motor Fuels	Y	Y	Y	Y	Y	Y
T14	Pari-mutuels	N	Y	N	N	N	N
T15	Public Utilities	Y	Y	Y	Y	Y	Y
T16	Tobacco Products	Y	Y	Y	Y	Y	Y
T19	Other	Y	Y	Y	Y	Y	Y
---License Taxes:							
T20	Alcoholic Beverages	N	Y	Y	N	N	N
T21	Amusements	N	Y	Y	N	N	N
T22	Corporations in General	N	Y	Y	N	N	N
T23	Hunting and Fishing	N	Y	Y	N	N	N
T24	Motor Vehicles	N	Y	Y	Y	Y	N
T25	Motor Vehicle Operators	N	Y	Y	N	N	N
T27	Public Utilities	N	Y	Y	N	N	N
T28	Occupation and Business, NEC	N	Y	Y	N	N	N
T29	Other	N	Y	Y	N	N	N
---Income Taxes:							
T40	Individual Income	Y	Y	Y	Y	Y	N
T41	Corporation Net Income	Y	Y	Y	Y	N	N

---Other Taxes:							
T50	Death and Gift	Y	Y	Y	N	N	N
T51	Documentary & Stock Transfer	N	Y	Y	N	N	N
T53	Severance	N	Y	N	N	N	N
T99	Taxes, NEC	Y	Y	Y	Y	Y	Y
* <i>Shows whether data are collected (Y) or not collected (N) for that type.</i>							

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# U.S. Census Bureau

## Federal, State, and Local Governments

### Government Finance and Employment Classification Manual

#### Descriptions of Intergovernmental Revenue Categories

*Amounts received from other governments for use in performing specific functions, for general financial assistance, or as share of tax proceeds.*

*Comprises grants-in-aid; shared taxes; payments-in-lieu-of-taxes on public property exempt from taxation; contingent loans and advances (see Section 6.41 for discussion of contingent transactions); significant and identifiable reimbursements from other governments for performing governmental functions; and any aid from other governments representing their share of the costs to finance activities administered by the receiving government.*

*Excludes amounts received from sale of buildings, property or commodities (report at appropriate Miscellaneous General Revenue code); charges for utility services to other governments (report at appropriate Utility Revenue code); retention of taxes collected on behalf of another government which actually imposed the tax (report at appropriate Tax code); and transactions between governments involving marketable securities or debt instruments (nonrevenues except for earnings, reported at code U20).*

*Also excludes contributions from other governments for employee retirement and other insurance trust funds (report at appropriate Insurance Trust Revenue code) and payments-in-lieu-of-taxes from private organizations like private colleges (report at Miscellaneous General Revenues, NEC, code U99).*

*All intergovernmental revenue, regardless of its uses, is classified as general revenue. Thus, the intergovernmental revenue codes for utilities that were added to the classification system effective with fiscal year 1988 data are treated as general revenue.*

*Intergovernmental revenue is classified two ways: (1) by the type of government from which the money is received, and (2) by its purpose or function (Table 4-1 in Chapter 4 shows the functional categories that relate to the codes below).*

*See Section 7.22 for more detailed information on intergovernmental revenue.*

### **CATEGORY: Intergovernmental Revenue from the Federal Government**

*Amounts received directly from the Federal Government. For states includes Federal grants and aid, payments-in-lieu-of-taxes on Federal property, reimbursements for state activities, and revenue received but later transmitted through the state to local governments. For locals includes only direct aid from the Federal Government. (Report Federal grants channeled through the states as Intergovernmental Revenue from State Governments at the local government level.)*

*Excludes amounts received by state governments which are distributed to individuals without discretion as to how they are disbursed (e.g., certain veterans benefits); rental or sale of buildings, property, or commodities to the Federal Government (report at appropriate General Charges or Miscellaneous General Revenue code); taxes on Federal property (report at Property Taxes, code T01); and proceeds from sale, liquidation, or earnings of Federal securities (nonrevenues except for earnings, reported at U20).*

*Also excludes charges for utility services to Federal Government (report at appropriate Utility Revenue code); payments-in-lieu-of-taxes from independent special district housing authorities even though they may be designated locally as "Federal" agencies (report at Intergovernmental Revenue from Local Governments); and value of noncash assistance (e.g., gifts of food, property, land, etc.).*

**Code: B01** **ITEM: Air Transportation**

Includes: Federal aid for construction, operation, and support of public airports; and other distributions from the Federal Airport and Airway Trust Fund.

**Code: B21** **ITEM: Education**

Includes: Federal aid for Federally-impacted areas (PL 815 and 874); migrant and bilingual education; Indian education; Head Start program; and grants and contractual amounts received by institutions of higher education for education or for research and development programs.

Excludes: Grants for agricultural experiment stations and extensions (use code B54) and aid for library services (use code B89).

**Code: B22** **ITEM: Employment Security Administration**

Includes: Federal aid for administration of the cooperative Federal-state unemployment compensation system, public employment offices and related services, and veterans' readjustment allowances; and determination of eligibility for Social Security disability benefits.

Excludes: Federal grants for Job Training Partnership Act (JTPA) and occupational health and safety (use code B89 for both).

**Code: B30** **ITEM: General Local Government Support**

Includes: Federal aid which may be applied at the discretion of the receiving government to any of its basic functions or purposes; payments-in-lieu-of-taxes; and aid received distinctively as reimbursement for Federal programs or facilities which have resulted in loss of state or local tax revenue.

Excludes: School aid in Federally-affected areas (use code B21) and shared revenues from national forests, grazing lands, mineral leases, etc. (use code B89).

Notes: Effective with fiscal 1988 data, includes amounts for Federal tax relief programs previously reported at code B28.

**Code: B42** **ITEM: Health and Hospitals**

Includes: Federal aid for alcohol, drug abuse, and mental health; communicable disease control; maternal and child health; special supplemental food program (WIC); environmental health; and care of veterans in state hospitals, including construction of facilities.

Excludes: Federal aid for medical care under public assistance programs such as Medicaid even if received by a public hospital, for care in nursing homes not associated with hospitals, or for payments to vendors for medical care in public assistance cases (use code B79); and hospital charges received on behalf of individuals under Medicare or other Federal insurance-type arrangements (report at *Public Hospital Charges*, code A36).

**Code: B46** **ITEM: Highways (including roads and streets)**

**Includes:** Federal aid distributed from the Federal Highway Trust or other funds for approved projects and for highway safety.

**Excludes:** Federal grants for urban mass transit (use code B94).

**Code: B50** **ITEM: Housing and Community Development**

**Includes:** Federal aid for construction or operation of public housing; rent subsidy programs (e.g., "Section 8" funds); and rural, urban, and community development.

## **SUB-CATEGORY: Natural Resources**

**Code: B54** **ITEM: Agriculture**

**Includes:** Federal aid for agricultural experiment stations and extension services; inspection of meat, poultry, and other agricultural products; and agricultural research.

**Excludes:** Federal grants for school nutrition and milk programs (use code C21); special supplemental food program, or WIC (use code B42); food stamp program (use code B79); and value of food commodities distributed to states (nonrevenues).

**Code: B59** **ITEM: Other Natural Resources**

**Includes:** Federal aid for forests and grasslands; soil, water, and energy conservation; flood prevention and drainage; fish and wildlife management; and mine reclamation and safety.

**Excludes:** Federal aid for parks and recreation and shared revenue from national forests, grazing lands, mineral leasing, flood control lands, etc. (use code B89 for both).

**Code: B79** **ITEM: Public Welfare**

**Includes:** Federal aid for categorical programs (Aid to Families with Dependent Children, or AFDC); medical assistance programs (Medicaid) even if received by a public hospital; care in nursing homes not associated with hospitals; food stamp administration; child welfare services; low-income energy assistance; social and community services block grants; refugee assistance; work incentives program (WIN); and related administration.

**Excludes:** Federal aid for school nutrition and milk programs (use code C21) and special supplemental food program, or WIC (use code B42).

**Code: B80** **ITEM: Sewerage**

**Includes:** Federal aid for construction, operation, and maintenance plants, water pollution control facilities, etc.



**SUB-CATEGORY: Utilities**

*Federal aid received in support of utility projects other than receipt of charges for utility services and commodities provided to the Federal Government.*

*These codes were added to the Classification Manual, effective with fiscal year 1988 data, as a service to users who wanted to track better the fiscal activities of utilities. They represent items previously classed at other codes under this same category (i.e., B47 and B89). Despite their utility suffixes, however, these codes continue to be classified as general revenue.*

**Code: B91                      ITEM: Water Supply Systems**

**Includes:** Federal aid for maintenance, operation, and construction of public water supply systems, water purification plants, etc.

**Excludes:** Reimbursements for sale of water to Federal Government as a regular utility customer (use code A91) and grants related to water irrigation, conservation, and management even if project is designed for future water supply uses (use code B59).

**Code: B92                      ITEM: Electric Power Systems**

**Includes:** Federal aid for maintenance, operation, and construction of public electric power generating plants and related transmission systems.

**Excludes:** Reimbursements for sale of electric power to Federal Government as a regular utility customer (use code A92) and grants for water development projects which have an electricity generating component (use code B59).

**Code: B93                      ITEM: Gas Supply Systems**

**Includes:** Federal aid for maintenance, operation, and construction of public natural gas supply and distribution systems.

**Excludes:** Reimbursements for sale of natural gas to Federal Government as a regular utility customer (use code A93).

**Code: B94                      ITEM: Public Mass Transit Systems**

**Includes:** Federal aid for maintenance, operation, and construction of public mass transit systems (buses, subways, commuter railroads, urban mass transit, and the like).

**Excludes:** Grants for other modes of transportation, such as airports (use code B01) and highways (use code B46).

**Notes:** Prior to fiscal year 1988, these revenues were classified at code B47.

**Code: B89                      ITEM: All Other**

**Includes:** Federal aid for specified purposes other than categories shown above (e.g., economic development, libraries, civil defense and militias, disaster assistance, public broadcasting, parks and recreation, water transportation) and for multipurpose activities (e.g., Job Training Partnership Act, or JTPA, shared revenue from national forests, grazing lands, mineral leasing, and flood control lands) even if they must be spent on specified types of activities, such as schools and roads.

## **CATEGORY: Intergovernmental Revenue from the State Government**

*Amounts received directly from the state government, including Federal aid passed through the state government and state aid channeled through intermediate local governments (e.g., counties) which have no discretion as to its distribution.*

*Includes state grants-in-aid, regardless of basis of distribution; local share of state-collected taxes (see Section 7.21); payments-in-lieu-of-taxes on state property; and reimbursement for services performed for state government (e.g., care of state prisoners in local jails, construction or maintenance of state highway facilities, etc.).*

*Excludes proceeds from sale of buildings, property, or commodities (report at appropriate Miscellaneous General Revenue code); charges for utility services to state government (report at appropriate Utility Revenue code); taxes on state government facilities (use code T01); contributions from state for locally-administered employee retirement systems (use code X05); and retained share or collection "fee" on state-imposed taxes collected by local governments (report at appropriate Tax code).*

*Also excludes proceeds from the sale, liquidation, or earnings of state government securities held by local governments (nonrevenues except for earnings, reported at code U20); receipt of locally-imposed taxes collected by state acting as an agent for local governments (report at appropriate Tax code); agency receipts (i.e., amounts received for transmittal to other governments or individuals without discretion as to how they are disbursed by the agent government); and value of noncash assistance (e.g., gifts of property, commodities, etc.).*

*This category relates only to Federal and local government finances since the Census Bureau does not recognize state-to-state payments as intergovernmental transactions in its classification schema.*

### **Code: C21                      ITEM: Education**

**Includes:** State aid for support of local schools; redistribution of Federal aid for education (e.g., Chapter 1, Children with Disabilities, Eisenhower Math and Science, Drug Free Schools, Chapter 2 block grants, and child nutrition act); handicapped, special, and vocational education and rehabilitation; student transportation; equalization aid; school health; local community colleges; adult education; school buildings; and property tax relief related strictly to school funding.

**Excludes:** State grants for libraries (use code C89); state expenditures on behalf of local schools for textbooks, buses, school buildings, etc. (report as state direct expenditure for education); and value of donated food commodities (nonrevenue).

### **Code: C30                      ITEM: General Local Government Support**

**Includes:** State aid which may be applied at the discretion of the receiving government to any of its basic functions or purposes; local share of state-imposed taxes or of profits from alcoholic beverage monopolies; per capita aid; state revenue sharing; payments-in-lieu-of-taxes; and aid received distinctively as reimbursement for state-mandated tax relief programs or for facilities which have resulted in loss of local tax revenue (e.g., property tax relief, homestead exemptions, etc.).

Excludes:	Amounts received as reimbursement for services performed by local governments for the state government (report at appropriate <i>Intergovernmental Revenue from State Government</i> code); shared state taxes or property tax relief related strictly to school funding (use code C21); shared state taxes with specific uses, such as gasoline taxes designated for highway purposes (report those with single uses at appropriate <i>Intergovernmental Revenue from State</i> code and those with multipurpose uses at code C89); and share of state taxes expressly for local employee retirement systems even if they are first passed through the parent government (report at <i>Employee Retirement Contributions from Other Governments</i> , code X05).
Notes:	Effective with fiscal 1988 data, includes amounts for state tax relief programs previously reported at code C28.
<b>Code: C42</b>	<b>ITEM: Health and Hospitals</b>
Includes:	State aid for local health programs; maternal and child health; alcohol, drug abuse, and mental health; environmental health; nursing aid; hospital financing (including construction); and hospitalization of patients in local government hospitals.
Excludes:	State aid for medical care under public assistance programs such as Medicaid even if received by a public hospital, for care in nursing homes not associated with hospitals, and for payments to vendors for medical care in public assistance cases (use code C79); and hospital charges received on behalf of individuals under state insurance-type arrangements (use code A36).
<b>Code: C46</b>	<b>ITEM: Highways</b>
Includes:	State aid for construction, improvement, or maintenance of streets, highways, bridges, tunnels, etc.; distribution of state fuel taxes; and aid for debt service on local highway debt.
Excludes:	State grants for urban mass transit (use code C94).
<b>Code: C50</b>	<b>ITEM: Housing and Community Development</b>
Includes:	State aid for construction or operation of public housing; rent subsidy programs; repair and renovation of existing houses; and rural, urban, and community development.
<b>Code: C79</b>	<b>ITEM: Public Welfare</b>
Includes:	State aid for public welfare purposes; medical care and related administration under public assistance programs (including Medicaid) even if received by a public hospital; care in nursing homes not associated with hospitals; Federal categorical assistance (e.g., pass through of Aid to Families with Dependent Children, or AFDC); noncategorical assistance (e.g., home relief, emergency assistance); and administration of local welfare programs. For Federal Government includes revenue from state governments for increased benefits under the Supplemental Security Income program (SSI).
<b>Code: C80</b>	<b>ITEM: Sewerage</b>
Includes:	State aid for construction, operation, and maintenance of sewers, sewage disposal facilities, wastewater treatment plants, water pollution control facilities, etc.

**SUB-CATEGORY: Utilities**

*State aid received in support of utility projects other than receipt of charges for utility services and commodities provided to the state government.*

*Excludes contributions from parent government (interfund transfers) and contributions from other participating public utilities for the construction of a joint utility project or for debt service on such a project IF the monies are treated as part of the recipient utility's basic rate structure (report at Electric Power Utility revenue, code A92).*

*These codes were added to the Classification Manual, effective with fiscal year 1988 data, as a service to users who wanted to track better the fiscal activities of utilities. They represent items previously classed at other codes under this same category (i.e., C47 and C89). Despite their utility suffixes, however, these codes continue to be classified as general revenue.*

**Code: C91                      ITEM: Water Supply Systems**

**Includes:** State aid for maintenance, operation, and construction of public water supply systems, water purification plants, etc.

**Excludes:** Reimbursements for sale of water to state government as a regular utility customer (use code A91) and water conservation unrelated to utility operations (use code C89).

**Code: C92                      ITEM: Electric Power Systems**

**Includes:** State aid for maintenance, operation, and construction of public electric power generating plants and related transmission systems.

**Excludes:** Reimbursements for sale of electric power to state government as a regular utility customer (use code A92).

**Code: C93                      ITEM: Gas Supply Systems**

**Includes:** State aid for maintenance, operation, and construction of public natural gas supply and distribution systems.

**Excludes:** Reimbursements for sale of natural gas to state government as a regular utility customer (use code A93).

**Code: C94                      ITEM: Public Mass Transit Systems**

**Includes:** State aid for maintenance, operation, and construction of public mass transit systems (buses, subways, commuter railroads, urban mass transit, and the like).

**Excludes:** Grants for other modes of transportation, such as airports (use code C89) or highways and ferries (use code C46); and for pupil transportation (use code C21).

**Notes:** Prior to fiscal year 1988, these revenues were classified at code C47.

**Code: C89                      ITEM: All Other**

**Includes:** State aid for specific purposes other than categories shown above and for multipurpose activities, such as public works in general.

**Excludes:** State aid (other than shared taxes reported at code C30) expressly for local employee retirement systems even if they are first passed through the parent government (report at *Employee Retirement Contributions from Other Governments*, code X05).

## CATEGORY: Intergovernmental Revenue for Local Governments

*Amounts received from local governments for use in performing specific functions, for general financial assistance, or as share of tax proceeds.*

*For state governments, includes local government share of state-administered programs requiring local financial participation; reimbursements from locals for services provided to them by state, such as auditing local accounts; monies from localities to pay debt service on state debt issued for the benefit of local governments; and repayments of contingent loans and advances previously extended to local governments.*

*For local governments, includes financial support from other local governments for activities administered by recipient locality, including its dependent agencies; state aid channeled through other local governments which have some discretion as to its distribution; reimbursements for services provided to other local governments (other than for utility services); and payments-in-lieu-of-taxes on other local governments' property.*

*For state governments, excludes monies received from local governments and held in an agency capacity on their behalf (e.g., to repay interest and principal on local debt); receipt of state-imposed taxes or other state revenues collected by local governments acting as agents for state; taxes on local government facilities (report last two exclusions at appropriate Tax code); proceeds from the sale, liquidation, or earnings of local government securities held by the state (nonrevenues except for earnings, reported at code U20); proceeds from sale of buildings, property, or commodities (report at appropriate Miscellaneous General Revenue code); charges for utility services to local governments (report at appropriate Utility Revenue code); and contributions from local governments for employee retirement or other insurance trust systems (report at appropriate Insurance Trust code).*

*For local governments, excludes state grants or shared taxes to be transmitted through government with no discretion as to their distribution (report at Intergovernmental Revenue from State Governments for final recipient local government); receipt of taxes or other charges collected by another local government acting as the receiving government's agent (report at appropriate Tax code); proceeds from sale, liquidation, or earnings of local government securities held by other localities (nonrevenues except for earnings, reported at code U20); taxes on facilities of other local governments (use code T01); proceeds from sale of buildings, property, or commodities (report at appropriate Miscellaneous General Revenue code); charges for utility services to other local governments (report at appropriate Utility Revenue code); and payments-in-lieu-of-taxes from private organizations like private colleges (use code U99).*

### **Code: D11** **ITEM: Interschool System Revenue**

**Includes:** Local aid received by school system from other school systems (dependent or independent).

**Notes:** Applies only to finances of school systems.

### **Code: D21** **ITEM: Education**

**Includes:** For state governments, rental on school buildings constructed by state school building authorities and leased to local governments; and local share of school building construction projects.

**Excludes:** Local aid received by a dependent or independent school system from other school systems (use code D11) and contributions from parent government of a dependent school system (nonrevenues).

**Code: D30** **ITEM: General Local Government Support**

Includes: Local aid which may be applied at the discretion of the receiving government to any of its basic functions or purposes, including payments-in-lieu-of-taxes.

**Code: D42** **ITEM: Health and Hospitals**

Includes: Local aid for hospitalization of patients in other government hospitals and local share of state or other local government-administered programs.

Excludes: Care in nursing homes not associated with hospitals (use code D79) and payments from parent government of a dependent hospital (nonrevenues).

**Code: D46** **ITEM: Highways**

Includes: Local aid as reimbursement for signals and traffic lights maintenance and for share of costs of joint highway projects.

**Code: D50** **ITEM: Housing and Community Development**

Includes: Local aid as share of joint housing projects.

**Code: D79** **ITEM: Public Welfare**

Includes: Local aid as share of state-administered welfare programs.

**Code: D80** **ITEM: Sewerage**

Includes: Local aid as contributions or share of joint sewer projects; and charges for sewer services from local governments.

**SUB-CATEGORY: Utilities**

*Local aid received in support of utility projects other than receipt of charges for utility services and commodities provided to local governments.*

*Excludes contributions from parent government (interfund transfers) and contributions from other participating public utilities for the construction of a joint utility project or for debt service on such a project IF the monies are treated as part of the recipient utility's basic rate structure (report at Electric Power Utility revenue, code A92).*

*These codes were added to the Classification Manual, effective with fiscal year 1988 data, as a service to users who wanted to track better the fiscal activities of utilities. They represent items previously classed at other codes under this same category (i.e., D47 and D89). Despite their utility suffixes, however, these codes continue to be classified as general revenue.*

**Code: D91** **ITEM: Water Supply Systems**

Includes: Local aid for maintenance, operation, and construction of public water supply systems, water purification plants, etc.

Excludes: Reimbursements for sale of water to local governments as regular utility customers (use code A91).

**Code: D92** **ITEM: Electric Power Systems**

Includes: Local aid for maintenance, operation, and construction of public electric power generating plants and related transmission systems.

Excludes: Reimbursements for sale of electric power to local governments as regular utility customers (use code A92).

**Code: D93** **ITEM: Gas Supply Systems**

Includes: Local aid for maintenance, operation, and construction of public natural gas supply and distribution systems.

Excludes: Reimbursements for sale of natural gas to local governments as regular utility customers (use code A93).

**Code: D94** **ITEM: Public Mass Transit Systems**

Includes: Local aid for maintenance, operation, and construction of public mass transit systems (buses, subways, commuter railroads, urban mass transit, and the like).

Excludes: Grants for other modes of transportation, such as airports (use code D89) and highways (use code D46).

Notes: Prior to fiscal year 1988, these revenues were classified at code D47.

**Code: D89** **ITEM: All Other**

Includes: Local aid received for specific purposes other than categories shown above and for multipurpose activities, such as public works in general and share of costs for courts, central computer services, etc.

**DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION\***

		General Purpose Governments					
CODE	TYPE OF REVENUE	Federal	State	DC	Large city-county	Other local	Special District
---From Federal Government:							
B01	Air Transportation	N	Y	Y	Y	N	Y
B21	Education	N	Y	Y	Y	Y	Y
B22	Employee Security Administration	N	Y	Y	N	N	N
B30	General Local Support	N	Y	Y	Y	Y	N
B42	Health and Hospitals	N	Y	Y	Y	Y	Y
B46	Highways	N	Y	Y	Y	Y	Y
B50	Housing and Community Development	N	Y	Y	Y	Y	Y
B54	Agriculture	N	Y	N	N	N	N
B59	Other Natural Resources	N	Y	N	N	N	Y
B79	Public Welfare	N	Y	Y	Y	Y	Y
B80	Sewerage	N	Y	Y	Y	N	Y
B91	Water Supply Utility	N	Y	Y	Y	Y	Y
B92	Electric Power Utility	N	Y	Y	Y	Y	Y
B93	Gas Supply Utility	N	Y	Y	Y	Y	Y
B94	Public Mass Transit Utility	N	Y	Y	Y	Y	Y
B89	All Other	N	Y	Y	Y	Y	Y
---From State Government:							
C21	Education	N	N	N	Y	Y	Y
C30	General Local Support	N	N	N	Y	Y	N
C42	Health and Hospitals	N	N	N	Y	Y	Y
C46	Highways	N	N	N	Y	Y	Y
C50	Housing and Community Development	N	N	N	Y	Y	Y
C79	Public Welfare	Y	N	N	Y	Y	Y
C80	Sewerage	N	N	N	Y	N	Y
C91	Water Supply Utility	N	N	N	Y	Y	Y
C92	Electric Power Utility	N	N	N	Y	Y	Y
C93	Gas Supply Utility	N	N	N	Y	Y	Y
C94	Public Mass Transit Utility	N	N	N	Y	Y	Y
C89	All Other	Y	N	N	Y	Y	Y
---From Local Governments:							
D11	Interschool Revenue	N	N	N	N	N	N
D21	Education	N	Y	Y	Y	Y	Y
D30	General Local Support	N	Y	Y	Y	Y	N
D42	Health and Hospitals	N	Y	Y	Y	Y	Y
D46	Highways	N	Y	Y	Y	Y	Y
D50	Housing and Community Development	N	N	Y	Y	Y	Y



D79	Public Welfare	N	Y	Y	Y	Y	Y
D80	Sewerage	N	Y	Y	Y	N	Y
D91	Water Supply Utility	N	Y	Y	Y	Y	Y
D92	Electric Power Utility	N	Y	Y	Y	Y	Y
D93	Gas Supply Utility	N	Y	Y	Y	Y	Y
D94	Public Mass Transit Utility	N	Y	Y	Y	Y	Y
D89	All Other	N	Y	Y	Y	Y	Y
* <i>Shows whether data are collected (Y) or not collected (N) for that type.</i>							

Source: U.S. Census Bureau, Governments Division  
 Created: November 16 2000  
 Last revised:

# U.S. Census Bureau

## Federal, State, and Local Governments

### Government Finance and Employment Classification Manual

#### Descriptions of Current Charges Categories

*Amounts received from the public for performance of specific services which benefit the person charged and from sale of commodities or services other than utilities and liquor stores. Includes fees, maintenance assessments, and other reimbursements for current services; rents and sales derived from commodities or services furnished incident to the performance of particular functions; gross income of commercial enterprises; and the like. Charges are distinguished from license taxes, which are privileges granted by a government or fees collected to finance regulatory activities.*

*Excludes special assessments (use code U01); amounts received from other governments in return for services provided (report at appropriate Intergovernmental Revenue code); and interdepartmental charges and interfund transfers within the same government (see Section 6.6).*

*Report current charges on a gross basis without deducting the cost of providing related services.*

*See Section 7.23 for more detailed information on current charges revenue.*

### CATEGORY: Federal-Only Charges

**Code: A06**

**ITEM: National Defense and International Relations**

**Includes:** Sale of defense materials and stocks to non-Federal sources.

**Code: A14**

**ITEM: Postal Service**

**Includes:** Sale of postage and commemorative stamps, postal insurance fees, fees for certified and registered mail, and other charges by the U.S. Postal Service.

**Code: A01**

**ITEM: Air Transportation (Airports)**

**Includes:** Hangar rentals, landing fees, terminal and concession rents, sale of aircraft fuel and oil, parking fees at airport lots, and other charges for use of airport facilities or for services associated with their use.

**Code: A03**

**ITEM: Miscellaneous Commercial Activities**

**Includes:** Charges of publicly-owned commercial enterprises not classified elsewhere, such as markets, cement plants, cemeteries, etc.

**Excludes:** Charge revenues from utilities (use codes A91 - A94); liquor stores (use code A90); sewerage facilities (use code A80); and landfills, garbage collection, and other solid waste management activities (use code A81).

### CATEGORY: Education Charges

#### SUB-CATEGORY: Elementary and Secondary Education

*Charges derived from the operation of public elementary and secondary school systems.*

**Code: A09** **ITEM: School Lunch**

Includes: Gross receipts from sale of milk and school lunches.

**Code: A10** **ITEM: School Tuition**

Includes: Amounts from pupils and parents for tuition and transportation.

Excludes: Tuition received from other governments (report at appropriate education *Intergovernmental Revenue* code, B21, C21, or D21).

**Code: A12** **ITEM: Other Elementary-Secondary Education**

Includes: Revenues from athletic contests, sale or rental of textbooks, student activity funds, and the like.

**SUB-CATEGORY: Higher Education**

*These data are obtained largely through the Integrated Postsecondary Education Data Survey (IPEDS).*

**Code: A16** **ITEM: Auxiliary Enterprises**

Includes: Gross receipts from sales and charges by dormitories, cafeterias, athletic contests, lunchrooms, student activities, bookstores, and similar commercial activities financed wholly or largely through these charges.

Excludes: Receipts from sale of products incidental to operation of a higher education program (use code A18).

Notes: This code applies only to state governments; report any similar revenues by local government institutions of higher education at code A18.

**Code: A18** **ITEM: Other Higher Education**

Includes: Tuition, laboratory fees, and other charges of higher education facilities other than auxiliary enterprises. For local governments includes all charges related to institutions of higher education.

Excludes: Charges of hospitals for general public operated by universities (use code A36).

**Code: A21** **ITEM: Other Education Charges, NEC**

**Includes:** Fees of state schools for blind, deaf, and handicapped; and tuition and fees of state vocational-technical schools which award certificates equal to less than two years of college.

**Excludes:** Library charges and fees (use code A89); payments from local governments for state school building authorities (use code D21); and charges of university-operated hospitals and of handicapped institutions primarily for physical rehabilitation or care (use code A36).

**Notes:** This code applies only to state governments; allocate all local government education charges among codes A09, A10, A12, and A18.

**Code: A36** **ITEM: Public Hospitals**

**Includes:** Charges from patients, private insurance companies, and public insurance programs (such as Medicare) of public hospitals and of institutions for care and treatment of the handicapped; and receipts of hospital canteens, cafeterias, gift shops, etc.

**Excludes:** Revenues received from other governments for care of patients (report at health and hospitals *Intergovernmental Revenue*, codes B42, C42, or D42); fees of state schools for blind, deaf, or handicapped (use code A21); and health clinics operating on outpatient basis only (use code A89).

**Notes:** As of fiscal year 1973-74 data, intergovernmental aid for hospital medical care under public assistance programs (such as Medicaid) has been reported at code B79 or C79 rather than code A36; all other intergovernmental aid for hospital medical care should be reported at code B42, C42, or D42. Other than insurance-type programs cited above, do not report payments from other governments at this code.

## **CATEGORY: Highway Charges**

*Excludes special assessments levied on homeowners who benefit from specific street or sidewalk improvements and impact fees to build public roads in new developments (use code U01).*

**Code: A44** **ITEM: Regular Highways**

**Includes:** Reimbursements for street construction and repairs; fees for street cuts and special traffic signs; and maintenance assessments for street lighting, snow plowing, and other highway or street services unrelated to toll facilities.

**Code: A45** **ITEM: Toll Highways**

**Includes:** Fees from turnpikes, toll roads, bridges, ferries, and tunnels; rents and other revenue from concessions (service stations, restaurants, etc.); and other charges for use of toll facilities.

**Code: A50** **ITEM: Housing and Community Development Charges**

**Includes:** Gross rentals, tenant charges, and other revenue from operation of public housing projects; and fees for housing mortgage insurance (e.g., FHA-insured loans).

**Excludes:** Receipts from sale of property (use code U10) and payments-in-lieu-of-taxes from housing projects operated by other governments, whether independent housing authorities (special districts) or dependent housing agencies of general purpose governments (report at housing and community development *Intergovernmental Revenue*, codes B50, C50, or D50).

**CATEGORY: Natural Resource Charges**

*The codes under this category apply largely to the Federal and state governments. Report all natural resource charges of local governments at code A89, except for special districts (use code A59).*

**Code: A54** **ITEM: Agriculture**

**Includes:** Receipts from sale of products from agricultural experiment station farms; revenue from agricultural fairs and shows; agricultural laboratory charges (such as milk testing fees); Federal Government sale of surplus crops and commodities; and other related agricultural charges.

**Excludes:** Fees related to regulation or inspection activities (report at *Occupation and Businesses License Taxes, NEC*, code T28); and special assessments for capital outlay improvements benefiting specific land owners (use code U01).

**Code: A56** **ITEM: Forestry**

**Includes:** Sale of timber, nursery stock, and other products from Federal and state forests; and reimbursements for forest fire suppression services.

**Code: A59** **ITEM: Other Natural Resources**

**Includes:** Sale of minerals and other natural products (other than agricultural or forestry products) from public lands. For Federal Government also includes fees and rentals from public grazing and grasslands, fees for uranium enrichment, and sale of electric power (e.g., by Bonneville Power Administration and Tennessee Valley Authority).

**Excludes:** Royalties for privilege of developing public land (use code U41); and taxes on the removal (severance) of natural resources measured by value or quantity (use code T53).

**Code: A60** **ITEM: Parking Facilities**

Includes: Revenue from on-street and off-street parking meters and charges and rentals from locally-owned parking lots or public garages.

**Code: A61** **ITEM: Parks and Recreation**

Includes: Gross revenue of facilities operated by a government (swimming pools, recreational marinas and piers, golf courses, skating rinks, museums, zoos, etc.); auxiliary facilities in public recreation areas (camping areas, refreshment stands, gift shops, etc.); lease or use fees from stadiums, auditoriums, and community and convention centers; and rentals from concessions at such facilities.

**CATEGORY: Sanitation Charges**

**Code: A80** **ITEM: Sewerage**

Includes: Charges for sewage collection and disposal, including sewer connection fees.

Excludes: Impact fees to build sewers in new developments (use code U01).

Notes: For combined water-sewer system, include segregable amounts derived from sewerage activities.

**Code: A81** **ITEM: Solid Waste Management**

Includes: Fees for garbage collection and disposal; operation of landfills; sale of recyclable materials; cleanup of hazardous wastes; and sale of electricity, gas, steam, or other by-products of waste resource recovery or cogeneration facilities.

Excludes: Fees related to regulation or inspection activities (report at *Occupation and Businesses License Taxes, NEC*, code T28).

Notes: Effective with 1988 data, this category was (1) expanded to include the Federal and state governments, formerly classed at code A89, and (2) renamed from "Other Sanitation Charges."

**Code: A87** **ITEM: Water Transport and Terminals**

Includes: Canal tolls (including Panama Canal), rents from leases, concession rents, and other charges for use of commercial or industrial water transport and port terminal facilities and related services.

Excludes: Fees and rents related to water facilities provided for recreational purposes, such as marinas, public docks, etc. (use code 61); and toll ferries (use code A45).

**Code: A89** **ITEM: All Other General Current Charges**

Includes:	Charges not covered by any of the above categories, such as those derived from court and recording fees, police, fire, correction, defense, public welfare, public nursing homes, public libraries, and health activities. For Federal Government also includes fees on utilities for nuclear waste disposal and assessments on banks and savings and loans institutions for insurance on savers' deposits.
Excludes:	Reimbursements and special assessments for capital outlay improvements which benefit specific property owners (use code U01) and sale of used vehicles, surplus equipment, scrap materials, etc. which do not relate to any specific function or service (report at <i>Miscellaneous General Revenue</i> code U11 or U99).

**DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION\***

		General Purpose Governments					
CODE	TYPE OF CHARGE	Federal	State	DC	Large city-county	Other local	Special District
---Federal-Only Charges:							
A06	National Defense and International Relations	Y	N	N	N	N	N
A14	Postal Service	Y	N	N	N	N	N
---Other Charges:							
A01	Air Transportation (Airports)	Y	Y	Y	Y	Y	Y
A03	Miscellaneous Commercial Airports	N	Y	Y	Y	Y	N
---Education:							
	--Elementary and Secondary						
A09	School Lunch	N	Y	Y	Y	Y	N
A10	School Tuition	N	Y	Y	Y	Y	N
A12	Other	N	Y	Y	Y	Y	N
	--Higher Education						
A16	Auxiliary Enterprises	N	Y	N	N	N	N
A18	Other	N	Y	Y	Y	Y	N
A21	Other Education, NEC	Y	Y	N	N	N	N
A36	Public Hospitals	Y	Y	Y	Y	Y	Y
---Highways:							
A44	Regular Highways	N	Y	Y	Y	Y	Y
A45	Toll Highways	N	Y	Y	Y	Y	N
A50	Housing and Community Development	Y	Y	Y	Y	Y	Y
---Natural Resources:							
A54	Agriculture	Y	Y	N	N	N	N

A56	Forestry	Y	Y	N	N	N	N
A59	Other Natural Resources	Y	Y	N	N	N	Y
A60	Parking Facilities	N	N	Y	Y	Y	Y
A61	Parks and Recreation	Y	Y	Y	Y	Y	Y
---Sanitation:							
A80	Sewerage	N	Y	Y	Y	Y	Y
A81	Solid Waste Management	Y	Y	Y	Y	Y	Y
A87	Water Transport and Terminals	Y	Y	Y	Y	Y	Y
A89	All Other	Y	Y	Y	Y	Y	Y
* <i>Shows whether data are collected (Y) or not collected (N) for that type.</i>							

Source: U.S. Census Bureau, Governments Division  
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# U.S. Census Bureau

## Federal, State, and Local Governments

### Government Finance and Employment Classification Manual

#### Descriptions of Miscellaneous General Revenue Categories

*Miscellaneous general revenues which do not fall into one of the above Tax, Intergovernmental Revenue, or Current Charges categories.*

#### Code: U01

#### ITEM: Special Assessments

##### Includes:

Compulsory contributions and reimbursements from owners of property who benefit from specific public improvements; and impact fees to fund extension of water, sewer, roads, and other infrastructure facilities in new developments. These contributions and reimbursements are designed to defray all or part of the cost of such improvements, either directly or through payment of principal and interest on debt issued to finance them. Generally, special assessments are apportioned according to assumed benefits to the property affected by the improvements. They cover not only general improvements--such as street paving, sidewalks, highway construction, sewer lines, drainage and irrigation projects--but also utility improvements, such as water lines.

##### Excludes:

Proceeds from sale of special assessment bonds (report at appropriate *Debt* code); maintenance assessments for recurrent services such as street lighting, leaf removal, and weed control (report at appropriate *Current Charges* code); and reimbursements or contributions for capital outlays incurred under voluntary agreements, such as cooperative state government construction projects (use code U99) and joint state-local or local-local construction projects (report at appropriate *Intergovernmental Revenue* code).

##### Notes:

Special assessments and property taxes are distinguished from each other by these features: taxes are levied on all property owners on the basis of the property's assessed value and are generally used to support a wide range of public activities. In contrast, special assessments are levied on just certain property owners who have benefited from specific public improvements and are used to fund or repay their costs.

Special assessments and current charges are distinguished from each other by these features: special assessments are generally for one-time capital improvements, such as paving a street, installing street lights or sidewalks, etc. Current charges, on the other hand, are for ongoing, recurrent services such as street cleaning, street lighting, leaf removal, etc., even though they may be labeled as "maintenance assessments" or even just "assessments."

## CATEGORY: Sale of Property

*Amounts received from sale of real property, buildings, improvements to them, land easements, rights-of-way, and other capital assets (buses, automobiles, etc.), including proceeds from sale of operating and nonoperating property of utilities. Includes sale of property to other governments.*

*Excludes proceeds from sale of securities (nonrevenues); sale of property to meet delinquent taxes or tax liens (report at Property Tax, code T01); and sale of commodities, unclaimed or confiscated property, and minor personal property (use U99).*

**Code: U10** **ITEM: Housing and Community Development**

Includes: Proceeds from sale of land and improvements associated with housing and community development programs.

**Code: U11** **ITEM: Other**

Includes: Proceeds from sale of property other than in connection with housing and community development programs.

**Code: U20** **ITEM: Interest Earnings**

Includes: Amounts from interest on all interest-bearing deposits and accounts; accrued interest on investment securities sold; interest on funds held for construction; and interest related to public debt for private purposes.

Excludes: Interest on deposits and investments of employee retirement and other insurance trust funds (report at appropriate *Insurance Trust Revenue* code); dividends from investments (use code U99); accrued interest on bonds issued by the government (deduct from *Interest on Debt*, codes I89 or I91-I94); recorded profits on sale of investments (use code U99); and accrued interest on the purchase of investments (deduct from *Interest Earnings* reported for those investments).

Notes: Effective with fiscal year 1988 data, the treatment of interest revenue related to public debt for private purposes was changed. Now, report interest revenue in an amount equal to the interest payments (I89) on this type of debt. Previously, this treatment was limited to mortgage revenue bonds and was classified at code U40.

**Code: U30** **ITEM: Fines and Forfeits**

Includes: Receipts from penalties imposed for violations of law; civil penalties (e.g., for violating court orders); court fees if levied upon conviction of a crime or violation; court-ordered restitutions to crime victims where government actually collects the monies; and forfeits of deposits held for performance guarantees or against loss or damage (such as forfeited bail and collateral).

Excludes: Penalties relating to tax delinquency (report at appropriate *Tax* code); library fines (report at *Other Charges*, code A89); and sale of confiscated property (use code U99).

## **CATEGORY: Rents and Royalties**

*Compensation for temporary possession, use, or development of a building, land, other property, or a right. Unlike rental fees classified under General Current Charges, rents reported here are revenues for which there are little or no related services provided by the government.*

*Rents and royalties are distinguished from each other by these features: rents are compensation for the temporary possession of a building, land, or some other fixed or immovable object, usually with specific payments over a specified period of time. Royalties are compensation for the use or development of land and property or for operating under a right (such as a mineral right) and are often based on a share of the proceeds the payer earns from these.*

**Code: U40** **ITEM: Rents**

- Includes: Amounts received from temporary possession of a building, land, or other fixed property, such as from grazing fees, timberland leases, rental of unused land or property (including nonoperating property of a government utility), and revenue from leases (or lease bonus payments) of land relating to natural resource exploration and production.
- Excludes: Rental revenue from functionally classified facilities, such as rent of airport hangars, or where the government provides services in return, such as public housing rents (report as *Current Charge* for the function involved); and rental revenue from other governments (report at appropriate *Intergovernmental Revenue* code).
- Notes: Prior to FY 1988 data, this code included interest on mortgage revenue bonds equal to the amount reported for interest payments on this type of debt. (See notes under *Interest Earnings*, code U20.)

**Code: U41** **ITEM: Royalties**

- Includes: Compensation or portion of proceeds received by state government for granting the privilege of using or developing property or operating under a right, primarily those related to natural resources, such as oil, gas, and mineral rights.
- Excludes: Sale of timber and other forestry products from state forests (report at *Forestry Charges*, code A56).
- Notes: This code applies only to state governments; report local government royalties at code U40.

**Code: U50** **ITEM: Donations from Private Sources**

- Includes: Gifts of cash or securities from private individuals or corporations.
- Excludes: Noncash gifts and donations, such as food, property, buildings, land, commodities, etc. (nonrevenues).
- Notes: Report the entire receipt of nonexpendable bequests even if only the interest income from it can be spent at the government's discretion.

**Code: U95** **ITEM: Net Lottery Revenue**

- Includes: Proceeds from the operation of government-sponsored lotteries after deducting the cost of prizes.
- Notes: In terms of lottery exhibit codes, this item is computed by subtracting Z52 (lottery prizes awarded) from Z51 (total ticket sales). Thus, it includes amounts used for administration that are reported at exhibit code Z43 (see Section 12.2).

**Code: U99** **ITEM: Miscellaneous General Revenue, NEC**

**Includes:** Dividends on investments (other than insurance trusts funds); recovery of losses charged off in a prior fiscal year; insurance adjustments; payments-in-lieu-of-taxes from private sources; voluntary contributions or reimbursements to defray construction costs of capital improvement projects such as in joint state construction projects; premiums on bonds issued; unemployment compensation contributions from employers for servicing debt issued to cover deficits in these trust funds; recoveries of expenditures made in a prior fiscal year; receipts from escheats and other unclaimed monies; recorded profits from sale of investments; and any other receipts within the definition of general revenue but not classifiable as a *Tax, Intergovernmental Revenue, or Current Charge*.

**Excludes:** Proceeds from borrowing (report at appropriate *Debt* code); sale of investment securities; interfund transfers or loans; transfers from other agencies of same government (latter three items are nonrevenues); and discounts on bonds issued (noncash transaction).

### DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION\*

		General Purpose Governments					
CODE	TYPE OF OTHER REVENUE	Federal	State	DC	Large city-county	Other local	Special District
U01	Special Assessments	N	Y	Y	Y	Y	Y
---Sale of Property:							
U10	Housing and Community Development	N	N	Y	Y	N	N
U11	Other	Y	Y	Y	Y	Y	Y
U20	Interest Earnings	Y	Y	Y	Y	Y	Y
U30	Fines and Forfeits	Y	Y	Y	Y	N	N
---Rents and Royalties:							
U40	Rents	N	Y	Y	Y	Y	N
U41	Royalties	N	Y	N	N	N	N
U50	Private Donations	N	Y	N	N	N	N
U95	Net Lottery Revenue	N	Y	Y	N	N	N
U99	Miscellaneous General Revenue, NEC	Y	Y	Y	Y	Y	Y
* Shows whether data are collected (Y) or not collected (N) for that type.							

# U.S. Census Bureau

## Federal, State, and Local Governments

### Government Finance and Employment Classification Manual

#### Descriptions of Liquor Store and Utility Revenue Categories

*Amounts derived from sale of liquor or utility commodities and services to the public or other governments.*

<b>Code: A90</b>	<b>ITEM: Liquor Store Revenue</b>
Includes:	Gross receipts (less discounts and any sales taxes included in receipts) from sale of alcoholic beverages and related operations revenue of publicly-owned and operated liquor stores, ABC stores, and their variously-named equivalents.
Excludes:	Sales and license taxes on alcoholic beverages collected through these stores (report at <i>Alcoholic Beverage Sales Tax</i> , code T10, or at <i>Alcoholic Beverage License Tax</i> , code T20); contributions from parent government (nonrevenues); receipt of state liquor store profits distributed to local governments (if unrestricted in use, report at <i>General Local Government Support from State Government</i> , code C30).

### CATEGORY: Utility Revenue

*Gross receipts from sale of utility commodities or services to the public or other governments by publicly-owned and controlled utilities.*

*Includes receipts from direct sales of commodities and services; rentals from operating property; customers' forfeitures and penalties; and charges for installing and servicing connections and meters.*

*Excludes identifiable amounts for commodities or services furnished to the parent government, its agencies, or other utilities of the same government (intragovernmental transfers); revenue from investments or other capital transactions (report Interest Earnings at code U20 and recorded profits on their sale at Miscellaneous General Revenue, NEC, code U99); and lease rentals or other earnings from nonoperating utility property (use code U40).*

*Also excludes special assessments for utility improvements, including water impact fees (report at Special Assessments, code U01); contributions from parent government (another intragovernmental transfer); financial aid from other governments not representing sale of utility good or services (report at appropriate Intergovernmental Revenue code); taxes imposed on sale of utility commodities and services (report at Public Utilities Tax, code T15); and contributions from utility employees for retirement system administered by same government (report at Employee Contributions, code X01 or X02).*

*Effective with fiscal year 1988 data, intergovernmental revenue codes were added to the Classification Manual as a service to users who wanted to track better the fiscal activities of utilities. These codes represent items already classed at Intergovernmental Revenue codes (e.g., B47 and B89). Despite their utility suffixes, however, these codes continue to be classified as general revenues and are described under the Intergovernmental Revenue section of this chapter.*

**Code: A91** **ITEM: Water Supply**

- Includes: Revenue from operations of public water supply systems, such as sale of water to residential, industrial, and commercial customers (including bulk water for resale by other private or public water utilities); connection and "tap" fees; sprinkler fees; meter inspection fees; late payment penalties; and other operations revenues.
- Excludes: Water impact fees, contributions-in-aid-of-construction, and other special assessments (use code U01); sale of water to parent government or its agencies, including fire hydrants (nonrevenues); and rent or other income from nonoperating property (use code U40).
- Notes: For combined water-sewer systems include here segregable amounts related to water supply and report sewer portion at *Sewerage Charges*, code A80.

**Code: A92** **ITEM: Electric Power**

- Includes: Revenue from operations of public electric power supply systems, such as sale of electricity to residential, commercial, and industrial customers (including electricity for resale by other private or public electric utilities); and other operations revenues.
- Excludes: Sale of electricity to parent government or its agencies, including street lights and traffic signals (nonrevenues); rent or other income from nonoperating property (use code U40); and sale of electricity produced as a by-product by resource recovery facilities (report at *Solid Waste Management Charges*, code A81).
- Notes: Contributions from other governmental electric utilities for construction of joint utility projects or for debt service on them may be classified as either *Intergovernmental Revenue* or *Utility Revenue* depending on the nature of the contributions. If they are treated as part of the utility's basic rate structure, then report them as a utility revenue, code A92. Otherwise, report them as *Intergovernmental Revenue*, codes B92, C92, or D92.

**Code: A93** **ITEM: Gas Supply**

- Includes: Revenue from operations of public gas supply systems, such as sale of natural gas to residential, commercial, and industrial customers (including natural gas for resale by other private or public gas supply utilities); connection fees; and other operations revenues.
- Excludes: Sale of natural gas to parent government or its agencies (nonrevenues); rent or other income from nonoperating property (use code U40); and sale of natural gas produced as a by-product by resource recovery facilities (use code A81).

**Code: A94** **ITEM: Public Mass Transit Systems**

- Includes: Revenue from operations of public mass transportation systems (rapid transit, subway, bus, street railway, and commuter rail services), such as fares, charter fees, advertising income, and other operations revenues.

Excludes: Toll ferries, turnpikes, toll roads and bridges, and other fees on personal highway transportation (report at *Toll Highways Charges*, A45) and subsidies from other governments to support either operations or capital projects (report at *Intergovernmental Revenue*, codes B94, C94, or D94).

**DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION\***

		General Purpose Governments					
CODE	TYPE OF REVENUE	Federal	State	DC	Large city-county	Other local	Special District
A90	Liquor Stores	N	Y	N	Y	Y	N
---Utility Revenue:							
A91	Water Supply	N	Y	Y	Y	Y	Y
A92	Electric Power	N	Y	Y	Y	Y	Y
A93	Gas Supply	N	Y	Y	Y	Y	Y
A94	Public Mass Transit Systems	N	Y	Y	Y	Y	Y
* Shows whether data are collected (Y) or not collected (N) for that type.							

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# U.S. Census Bureau

## Federal, State, and Local Governments

### Government Finance and Employment Classification Manual

#### Descriptions of Insurance Trust Revenue Categories

*Amounts derived from contributions, assessments, premiums, or payroll "taxes" required of employers, employees, and others to finance compulsory or voluntary social insurance programs operated by the public sector; and any earnings on assets held or invested by such funds.*

*Excludes general tax proceeds, donations, and other revenue except that enumerated below even if such amounts are levied specifically for insurance trust purposes (report at appropriate general revenue code); grants and shared taxes for support of insurance trusts other than employee retirement systems, whether received directly or through the parent government (report at appropriate Intergovernmental Revenue code); borrowing of funds (non-revenues); transfers or contributions from parent government which administers the social insurance system (either as employer contributions or for general financial support); and rentals from real property leased to other agencies of the parent government (latter two are intragovernmental transfers).*

*Also excludes interest earnings on Federal securities held by the three Federal-only insurance trusts enumerated below since these are intragovernmental transfers. In the case of state and local government insurance trusts, however, interest earnings on their own or other governments' securities held for investment are included because of the difficulty in identifying such transactions.*

*Some of the contributions allocated to these categories generally are viewed as taxes (e.g., unemployment compensation payroll taxes, Social Security taxes); for Census Bureau purposes, however, these are treated as insurance trust revenues, not tax revenues.*

*Moreover, not all revenues received by an insurance trust fund are classified as insurance trust revenues for Census Bureau purposes. Such receipts as grants-in-aid, charges for miscellaneous services, fines and penalties, and other miscellaneous revenues are treated as general revenues.*

*Insurance trusts are unique in having two sets of revenue codes for classification purposes. The first set, described below, pertains to revenues that are included when reporting the overall finances of a government (e.g., to derive total revenue). The second set of codes is for exhibit purposes only; items which are not included with revenues in the regular finances (e.g., transfers or contributions from parent government) are reported under these exhibit codes for display in special tables or reports.*

*Chapter 11 provides a separate discussion of insurance trust systems, including a formal definition of a social insurance trust and the various exhibit codes for these activities.*

### **CATEGORY: Federal-Only Insurance Trust Systems**

*Contributions for social insurance programs administered solely by the Federal Government. At present, only three such systems have been classified, which are described in more detail in Chapter 11.*

*Excludes earnings on investments since the assets of these trust funds are invested solely in Federal securities (thereby making them intragovernmental transfers).*



**Code: Y20** **ITEM: Social Security and Medicare**

Includes: Contributions (employee, employer, and self-employed payroll taxes) to provide for benefits under the Federal Old-Age, Survivors, and Health and Disability Insurance Programs, commonly referred to as Social Security and Medicare.

**Code: Y31** **ITEM: Veterans' Life Insurance**

Includes: Insurance premiums from veterans for purchase of annuities in life insurance programs administered by the U.S. Department of Veterans Affairs (formerly, U.S. Veterans Administration).

Excludes: Appropriations from general and special revenue funds (intragovernmental transfers).

**Code: Y41** **ITEM: Railroad Retirement**

Includes: Contributions (employee and employer) to provide for benefits under the Federal Railroad Retirement and Disability system.

Excludes: Contributions from Social Security trusts, tax subsidies, and any other Federal receipts representing interfund transfers; and contributions for Federal railroad unemployment compensation (use code Y01).

## **CATEGORY: Public Employee Retirement Systems**

*Contributions from employees and other governments (as employers or as grants-in-aid and shared taxes); and interest earnings on investments of retirement systems administered by governments for public employees.*

*These data are collected by a separate mail canvass survey of state and local government-administered public employee retirement systems.*

*See Chapter 11 for a discussion of exhibit codes for employee retirement systems.*

### **SUB-CATEGORY: Employee Contributions**

*Amounts contributed or withheld from salaries and wages of employees and voluntary employee contributions to provide for retirement or survivors' benefits. Includes reimbursements for disability payments, interest on employee loans, and interest on buyback contributions.*

*Also includes contributions from general employees as well as those of public colleges and other institutions or dependent agencies.*

**Code: X01** **ITEM: From Local Government Employees**

**Code: X02** **ITEM: From State Government Employees**

**Code: X03** **ITEM: From Federal Government Employees**

Includes: Revenues from athletic contests, sale or rental of textbooks, student activity funds, and the like.

**Code: X05****ITEM: Contributions from Other Governments**

**Includes:** For local governments, amounts received either from the state or from other local governments as employer contributions for their own employees. Contributions from state governments to local retirement systems includes not only employer contributions but also state aid (e.g., contributions on behalf of local teachers) and shared taxes (e.g., portion of taxes imposed on insurance companies), even if such amounts are received through the parent government. For state governments, includes amounts received from local governments as employer contributions for their own employees.

**Excludes:** Contributions from parent government which administers the employee retirement system, including its share as an employer (use exhibit code X04 or X06--see Chapter 11 for details) and repayment of loans made to members (nonrevenue).

**Code: X08****ITEM: Earnings on Investments**

**Includes:** Interest earnings on investment securities, deposits, and other interest-bearing accounts, including accrued interest on investment securities sold; dividends; recorded profits on investment transactions (minus any recorded losses); rentals; and other earnings on investments.

**Excludes:** Rental of property owned by a retirement system and leased to its parent government; unrealized gains; and amortization of discounts (nonrevenues).

**Notes:** Also report losses on investments at exhibit code X14. Previous manuals separated earnings on investments between interest income (code X08) and other types of investment earnings (X09). However, in practice this distinction was not made on the survey schedules themselves. Consequently, these two codes were consolidated effective with fiscal year 1990 data.

**CATEGORY: Unemployment Compensation Systems**

*Contributions from employees and governments (as employers) and interest earnings on deposits in U.S. Treasury for the cooperative Federal-state unemployment compensation insurance system and for Federal railroad unemployment compensation. This category applies only to the Federal Government, state governments, and the District of Columbia. (For a description of how this system operates, see Section 11.32.)*

*Note that these data are obtained largely from the Employment and Training Administration of the U.S. Department of Labor.*

**Code: Y01****ITEM: Contributions**

**Includes:** Payroll levies (or "taxes") collected from private and public employers (and in some cases employees) to provide for unemployment compensation benefits.

**Excludes:** Borrowing of funds (nonrevenues) and contributions (including special payroll levies) to pay debt service on loans issued to cover fund deficits (report at *Miscellaneous General Revenue, NEC*, code U99).

**Code: Y02****ITEM: Interest Credited by U.S. Government**

**Includes:** Interests earned on deposits held in the Unemployment Trust Fund of the U.S. Treasury and credited to individual state governments and to the District of Columbia.

**Code: Y04** **ITEM: Federal Advances and Contributions**

**Includes:** Net amounts credited to the accounts of the individual state governments and District of Columbia during periods where contributions and interest are insufficient to pay benefits due. Report repayment of advances as deductions to this code, not as unemployment compensation expenditures.

**CATEGORY: Workers' Compensation Systems**

*Contributions and interest earnings of state government-operated insurance trust funds to provide accident, disability, and death benefits for private and public employees. This category applies solely to state governments.*

*These data are collected largely by a separate mail canvass survey of state workers' compensation systems.*

*See Chapter 11 for a discussion of exhibit codes for workers' compensation systems.*

**Code: Y11** **ITEM: Contributions**

**Includes:** Premiums, assessments, payroll "taxes" or other contributions collected from employers and employees to provide for workers' compensation benefits, including contributions from local governments as employers on behalf of their own employees. Also includes amounts received from employees of either state or local governments.

**Excludes:** Contributions from state government administering insurance trust system (use code Y10--see Chapter 11 for details); dividends or return of excess premiums (report as a deduction from revenues); penalties and fines (use code U30); charges for such services as copying documents (report at *All Other General Charges*, code A89); recovery of benefits and other miscellaneous revenues (use code U99); and Federal grants (report at appropriate *Intergovernmental Revenue from the Federal Government* code).

**Code: Y12** **ITEM: Earnings on Investments**

**Includes:** Interest earnings on investment securities, deposits, and other interest-bearing accounts, including accrued interest on investment securities sold; dividends; recorded profits on investment transactions (minus any recorded losses); rentals; and other earnings on investments.

**Notes:** Also report losses on investments at exhibit code Y15. Previous manuals separated earnings on investments between interest income (code Y12) and other types of investment earnings (Y13). However, in practice this distinction was not made on the survey schedules themselves. Consequently, these two codes were consolidated effective with fiscal year 1990 data.

**CATEGORY: Other State Government Insurance Trust Systems**

*Contributions and earnings on investments for state-administered social insurance systems for sickness benefits, disability benefits, and other purposes. At present, only six such insurance trusts have been identified. This category applies solely to state governments.*

*These data are collected largely by a separate mail canvass survey of state miscellaneous insurance trust systems.*

*See Chapter 11 for a discussion of exhibit codes for miscellaneous state insurance trust systems.*

**Code: Y51****ITEM: Contributions**

**Includes:** Premiums, assessments, or contributions collected from members to provide for benefits, including contributions from local governments as employers on behalf of their own employees. Also includes amounts received from employees of either state or local governments.

**Excludes:** Contributions from state government administering insurance trust system (use code Y50--see Chapter 11 for details).

**Code: Y52****ITEM: Earnings on Investment**

**Includes:** Interest earnings on investment securities, deposits, and other interest-bearing accounts, including accrued interest on investment securities sold; dividends; recorded profits on investment transactions (minus any recorded losses); rentals; and other earnings on investments.

**Notes:** Also report losses on investments at exhibit code Y54. Previous manuals separated earnings on investments between interest income (code Y52) and other types of investment earnings (Y55). However, in practice this distinction was not made on the survey schedules themselves. Consequently, these two codes were consolidated effective with fiscal year 1990 data.

**DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION\***

		General Purpose Governments					
CODE	TYPE OF REVENUE	Federal	State	DC	Large city-county	Other local	Special District
---Federal-Only Insurance Trusts:							
Y20	Social Security and Medicare	Y	N	N	N	N	N
Y31	Veterans' Life Insurance	Y	N	N	N	N	N
Y41	Railroad Retirement Fund	Y	N	N	N	N	N
---Public Employment Retirement:							
	--Contributions:						
X01	From Local Employees	N	Y	Y	Y	Y	Y
X02	From State Employees	N	Y	N	N	N	N
X03	From Federal Employees	Y	N	N	N	N	N
X05	From Other Governments	N	Y	Y	Y	Y	Y
X08	Earnings on Investments	N	Y	Y	Y	Y	Y
---Unemployment Compensation:							
Y01	Contributions	Y	Y	Y	N	N	N
Y02	Interest Credited by U.S. Government	N	Y	Y	Y	Y	N
Y04	Federal Advances and Contributions	N	Y	Y	Y	Y	N

---Workers' Compensation:							
Y11	Contributions	N	Y	N	N	N	N
Y12	Earnings on Investments	N	Y	N	N	N	N
---Other State Insurance Trusts:							
Y51	Contributions	N	Y	N	N	N	N
Y52	Earnings on Investments	N	Y	N	N	N	N
* Shows whether data are collected (Y) or not collected (N) for that type.							

Source: U.S. Census Bureau, Governments Division  
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